

# **Workforce Investment Act 15-Percent Special Projects Fiscal and Procurement Administration On-Site Monitoring Guide**

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Compliance Review Division  
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**Workforce Investment Act  
15-Percent Special Projects  
Fiscal and Procurement Administration  
On-Site Monitoring Guide**

**TABLE OF CONTENTS**

<b>PREFACE</b>	<b>BACKGROUND AND INSTRUCTIONS.....</b>	<b>3</b>
<b>FISCAL TOOL 1</b>	<b>EXPENDITURE REPORT .....</b>	<b>4</b>
<b>FISCAL TOOL 2</b>	<b>CASH MANAGEMENT AND INTEREST INCOME.....</b>	<b>5</b>
<b>FISCAL TOOL 3</b>	<b>INTERNAL CONTROL AND INCIDENT REPORTING .....</b>	<b>6</b>
<b>FISCAL TOOL 4</b>	<b>COST ALLOCATION AND INDIRECT COST RATE .....</b>	<b>7</b>
<b>FISCAL TOOL 5</b>	<b>OVERSIGHT AND MONITORING.....</b>	<b>8</b>
<b>FISCAL TOOL 6</b>	<b>PAYROLL PAYMENTS.....</b>	<b>9</b>
<b>FISCAL TOOL 7</b>	<b>OPERATING EXPENSE PAYMENTS.....</b>	<b>10</b>
<b>PROCUREMENT REVIEW INSTRUCTIONS .....</b>		<b>11</b>
<b>PROCUREMENT TOOL 1</b>	<b>SMALL PURCHASE WORKSHEET .....</b>	<b>12</b>
<b>PROCUREMENT TOOL 2</b>	<b>NONCOMPETITIVE PROPOSAL/SOLE SOURCE .....</b>	<b>13</b>
<b>PROCUREMENT TOOL 3A</b>	<b>CONTRACT REVIEW WORKSHEET (Non-Governmental) .....</b>	<b>14</b>
<b>PROCUREMENT TOOL 3B</b>	<b>CONTRACT REVIEW WORKSHEET (Governmental) .....</b>	<b>15</b>
<b>PROCUREMENT TOOL 4</b>	<b>PROPERTY MANAGEMENT .....</b>	<b>16</b>

## **PREFACE**

### **BACKGROUND AND INSTRUCTIONS**

The purpose of this guide is to provide the monitor with a tool to conduct an on-site review of the Subgrantee's fiscal and procurement administration of the Workforce Investment Act (WIA) Special Projects. As stated in the transmittal letter, the monitor will review for compliance with applicable federal and state laws, regulations, and WIA-related policies. The references are at the bottom of each page. Most references provided in this guide are intended for use with non-governmental Subgrantees that are funded by the Governor's discretionary funds. Governmental Subgrantees that are funded by the Governor's discretionary funds should refer to regulations found in OMB Circular A-87 and 29 CFR Part 97. This guide is designed for use when reviewing a Community Based Organization (CBO) which is a direct subrecipient of a 15% Special Projects grant from EDD. If the entity reviewed is an LWIA subject to a traditional 85% fiscal/procurement monitoring review, then use the following tools:

#### **Fiscal Tool 1 - Expenditure Report**

Question 2 – you need only focus on the expenditure spreadsheet and relevant ledgers to track the project's expenditures.

#### **Fiscal Tool 5 - Oversight and Monitoring**

If the LWIA has subrecipient(s) for this project, complete tool (questions 1-5).

#### **Fiscal Tool 7 - Operating Expense Payments**

Review up to 10 operating expenses charged to this project. You will have to utilize the expenditure reports and/or related ledgers to select the operating expenses associated with this project.

#### **Procurement Tools 1-3**

If the LWIA procured products/services that were not reviewed during the 85-percent review, complete the tools for procurements associated with this project.

Subgrantee: \_\_\_\_\_

Executive Director/Administrator: \_\_\_\_\_

Fiscal Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

Procurement Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

Subgrant Period: \_\_\_\_\_ To \_\_\_\_\_

WIA Award Amount: \_\_\_\_\_ Grant Code: \_\_\_\_\_

Review Dates: \_\_\_\_\_ Report Number: \_\_\_\_\_

CRD Monitor: \_\_\_\_\_ Phone: \_\_\_\_\_

CRD Supervisor: \_\_\_\_\_ Phone: \_\_\_\_\_

Staff Interviewed: \_\_\_\_\_

## FISCAL TOOL 1

### EXPENDITURE REPORT

1. Using the most recently completed quarterly WIA expenditure report found on the Job Training Automated (JTA) system, complete the following:

Subgrant Number: \_\_\_\_\_ Grant Code: \_\_\_\_\_

Modification Number: \_\_\_\_\_

Quarter Ending: \_\_\_\_\_ Total Expenditures: \$ \_\_\_\_\_

Administrative Expenditures: \$ \_\_\_\_\_ Program Expenditures: \_\_\_\_\_

Accrued Expenditures: \$ \_\_\_\_\_ Program Income: \$ \_\_\_\_\_

2. Obtain copies of the Subgrantee's accounting records used to develop the quarterly WIA expenditure report above submitted on the JTA system, such as:

☐ Chart of Accounts

☐ Payroll Register

☐ General Ledger

☐ Expenditure Spreadsheet

3. Record the fiscal staff's explanation on how the accounting records are used to arrive at the expenditures reported to the State on the JTA system. How does the subgrantee ensure that all costs are reported on an accrual basis?

4. Do the total expenditures on the Subgrantee's accounting records (plus accrual worksheets, if applicable) match its total expenditures reported to the State?

☐ Yes ☐ No If No, explain: \_\_\_\_\_

\_\_\_\_\_

5. Review the Subgrantee's accounting records to see if program income is being tracked.

6. Does the program income on the Subgrantee's accounting records match its reported program income on the State's JTA system? ☐ Yes ☐ No If No, explain. \_\_\_\_\_

\_\_\_\_\_

7. Is the program income generated from WIA funds spent prior to requesting additional funds? ☐ Yes ☐ No If No, explain. \_\_\_\_\_

\_\_\_\_\_

References: 29 CFR Part 95, Section 95.21 Standards for Financial Management Systems  
Sections 667.200, 667.220 and 667.300 of 20 CFR  
WIA Sections 184 and 185  
WIA Directive WIAD01-6 Program Income  
WIA Directive WIAD04-15 Quarterly and Monthly Reporting Requirements

## FISCAL TOOL 2

### CASH MANAGEMENT AND INTEREST INCOME

1. What is the cash management methodology? \_\_\_\_\_

If the Subgrantee operates on a cash reimbursement method, identify the source of funds used in lieu of WIA funds to initially pay for the WIA costs.

2. Obtain and review source documents used by the Subgrantee to substantiate (up to) five cash requests.

Does it appear that each amount requested is sufficiently substantiated?

☐ **Yes** ☐ **No** If **No**, explain? \_\_\_\_\_

3. Obtain and review the cash request records to track WIA cash drawdowns and compare with its deposits.

Does the internal cash request record reconcile with the deposits?

☐ **Yes** ☐ **No** If **No**, explain? \_\_\_\_\_

4. Using the documents obtained above, determine if any cash requests resulted in excess cash on hand. The table below may be used to document any instance(s) where cash requests have resulted in excess cash.

Date Cash Received & Program	Amount Requested	Amount of expenditure	Amount of Excess Cash on hand	Excess Cash an Issue?
	\$	\$	\$	

If the Subgrantee operates on a cash reimbursement method, skip **Question 5** below.

5. Does the Subgrantee maintain WIA funds in interest bearing accounts? ☐ **Yes** ☐ **No**

If **No** explain? \_\_\_\_\_

If **No**, does the explanation given above appear reasonable and verifiable?

☐ **Yes** ☐ **No** If **No** explain? \_\_\_\_\_

If **Yes**, has the interest income earned on WIA cash advances been included and reported to the State as program income? ☐ **Yes** ☐ **No** If **No**, explain \_\_\_\_\_

References: 29 CFR Part 95, Sections 95.21(b)(3) & (5), 95.22(b)(2), and 95.22(k) (Exceptions)  
WIAD01-6 Program Income  
WIAD04-15 Quarterly and Monthly Financial Reporting Requirements

## FISCAL TOOL 3

### INTERNAL CONTROL AND INCIDENT REPORTING

#### INTERNAL CONTROL

1. Identify and verify the Subgrantee staff responsible for the following:
  - Preparing withdrawals or deposits \_\_\_\_\_
  - Reconciling the bank account \_\_\_\_\_
  - Handling petty cash \_\_\_\_\_
  - Approving cash vouchers \_\_\_\_\_
2. If the staff responsible for withdrawals or deposits is the same person who reconciles the bank account, how is appropriate internal control maintained? Please explain.  
\_\_\_\_\_  
\_\_\_\_\_
3. If the staff responsible for handling petty cash is the same person who approves cash vouchers, how is appropriate internal control maintained? Please explain.  
\_\_\_\_\_  
\_\_\_\_\_

#### INCIDENT REPORTING

1. Does the Subgrantee have written internal management procedures containing procedures related to preventing and detecting fraud abuse, or criminal activity?  
☐ **Yes**   ☐ **No** If **Yes**, please provide a copy.  
If **no**, then how does the Subgrantee ensure that allegations of fraud, abuse, or criminal activity are recognized, detected, and promptly reported to the Office of Inspector General (OIG) and Compliance Review Division (CRD)?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. Who has the Subgrantee designated as the responsible person to ensure that allegations of fraud, abuse, or criminal activity are promptly reported? Please provide the name, phone number, fax number, and email address of this person.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

References: 20 CFR 667.630 Complaints, Criminal Fraud and Abuse  
29 CFR Part 95, Sections 95.20 & 95.21  
WIA Directive WIAD 02-3 Incident Reporting

## FISCAL TOOL 4

### COST ALLOCATION AND INDIRECT COST RATE

#### COST ALLOCATION

Obtain a copy of Subgrantee's cost allocation plan or method.

1. Does the subgrantee maintain written procedures for determining cost reasonableness, allocability and allowability? ☐ **Yes** ☐ **No**

2. Does the Subgrantee use cost pools to temporarily hold allocable costs? ☐ **Yes** ☐ **No**  
If **No**, how does the Subgrantee allocate costs that benefit multiple programs?

Explain \_\_\_\_\_

3. Identify below the Subgrantee's allocation method for the following types of costs:

- Administration \_\_\_\_\_
- Contract/Vendor Payments \_\_\_\_\_
- Staff Wages \_\_\_\_\_
- General Operating Expenses \_\_\_\_\_

Does each allocation method identified above appear to be reasonable as to the benefits received? ☐ **Yes** ☐ **No** If **No**, explain. \_\_\_\_\_

4. Verify that the allocations of payments in Fiscal Tool 5, 6, & 7 are consistent with its stated cost allocation plan or method.

#### INDIRECT COST RATE

1. Does the Subgrantee have a Federally Approved Indirect Cost Rate? ☐ **Yes** ☐ **No** If **No**, skip to Fiscal Tool 5. If **Yes**, obtain a copy of the Subgrantee's Indirect Cost Rate Plan.

Was the Indirect Cost Rate Plan approved by the Subgrantee's cognizant agency?

☐ **Yes** ☐ **No** If **Yes**, who is the cognizant agency? \_\_\_\_\_  
If **No**, explain. \_\_\_\_\_

2. Record how the indirect cost rate is applied to the WIA fund. \_\_\_\_\_

Does the Indirect Cost Rate amount charged to the WIA grant match the percentage approved by its cognizant agency? ☐ **Yes** ☐ **No** If **No**, explain \_\_\_\_\_

3. Does it appear that the Subgrantee is charging administrative cost separate from its indirect costs? ☐ **Yes** ☐ **No** If **Yes**, verify that costs charged as administrative costs are **not** also charged as a part of the Indirect Costs.

Reference: 29 CFR 95.21(b)(6), OMB Circular A-122, Attachment A, Section C and D  
WIA Final Rule, 20 CFR Section 667.220 Administrative Costs Category, TEGL 1-00, and  
DOL Financial Management Technical Guide (TAG) Part II, Chapters II-3, II-4, II-5 and II-8

## FISCAL TOOL 5

### OVERSIGHT AND MONITORING

1. Does the subrecipient have any subrecipients?  
☐ **Yes** ☐ **No** If **No**, please skip to next tool.
2. Please provide a copy of the Subgrantee's fiscal and procurement monitoring plan or schedule to monitor its subrecipients.
3. Please provide a copy of, or describe, the Subgrantee's fiscal and procurement monitoring policies, procedures, and tools. \_\_\_\_\_  
\_\_\_\_\_
4. Obtain copies of the subrecipient monitoring reports. Was the required monitoring conducted and documented as required?  
☐ **Yes** ☐ **No** If **No**, Explain: \_\_\_\_\_  
\_\_\_\_\_
5. Do the subgrantee's oversight and monitoring processes meet WIA requirements?  
☐ **Yes** ☐ **No** If **No**, Explain: \_\_\_\_\_  
\_\_\_\_\_
6. Please provide a copy of the Subgrantee's written Audit Resolution Procedures.
7. Please provide a copy of the Subgrantee's written Debt Collection Procedures.
8. Please provide a copy of the Subgrantee's Audit Resolution Control Log.
9. Does the subgrantee's Audit Resolution, Debt Collection, and Control Log meet WIA requirements?  
☐ **Yes** ☐ **No** If **No**, Explain: \_\_\_\_\_  
\_\_\_\_\_

Reference: 20 CFR Section 667.410(a)  
29 CFR Section 97.40 Monitoring and 97.42 Retention and Access Requirements for Records  
29 CFR Section 95.50, 95.51 and 95.53 Monitoring, Reporting and Records  
29 CFR Section 99.210 Subrecipient and Vendor Determinations  
WIA Directive WIAD00-7 Standards for Oversight and Instructions for Substate Monitoring  
Appendix E of DOL Financial Management TAG

29 CFR 95.26; 29 CFR 97.26 Non-Federal Audits  
29 CFR 96.53 Audit Resolution Generally  
OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations  
20 CFR 667.200(b) Audit Requirements; 20 CFR 667.500 Resolution of Findings, Arising from Audits etc.  
WIA Directives WIAD01-3 Audit Resolution; WIAD03-7 Audit Requirements; WIAD01-5 Debt Collections  
DOL Financial Management TAG Part II, Chapter II-12



Staff Interviewed: \_\_\_\_\_

## **FISCAL TOOL 6**

### **PAYROLL PAYMENTS**

1. Obtain a copy of the Subgrantee's most current organization chart.
2. Select at least 5 Subgrantee employees who may charge their time to the WIA program. (If possible, include employees who may also charge their salary to other funding sources, i.e., Director, Controller, MIS, Clerical)
3. Obtain a copy of time sheets for the 5 employees identified for one month during the last reported quarter.
4. Obtain a copy of the Subgrantee's accounting records showing actual charges to each program and cost categories.
5. Using the documents obtained above, complete the matrix below.

Pay Period (Month) Reviewed: \_\_\_\_\_

	Employee Name	Position or Job Title	Total Hours Charged	Cost Pool or Shared Allocation?	Charging to Non-WIA Project?	Charging to WIA Admin. Category?	Charging to WIA Program Category?	Allocation of Hours/Percentage Reasonable?
<b>1</b>								
<b>2</b>								
<b>3</b>								
<b>4</b>								
<b>5</b>								

**Issues:** \_\_\_\_\_

Reference: OMB Circular A-122, Attachment A, Section C and D  
WIA Final Rule, 20 CFR Section 667.220 Administrative Costs Category, TEGL 1-00, and  
DOL Financial Management Technical Guide (TAG) Part II, Chapters II-3 and II-8

Staff Interviewed: \_\_\_\_\_

## FISCAL TOOL 7

### OPERATING EXPENSE PAYMENTS

1. Verify that the cost allocation plan (CAP) is current and if charges are allocated according to the CAP.
2. Using the Subgrantee's accounting records to track expenditures, select at least 10 operating expense payments charged to the WIA fund, i.e., rent, utility, equipment and office supply, contract payments, consulting payments, ITA payments etc.
3. Obtain source documents for the 10 operating expense payments identified above and complete the matrix below.

	Invoice # & Invoice Date	Payment Date & Amount	Description of Expenditure	Properly Documented?	Properly Authorized?	Necessary & Reasonable?	WIA Allowable?
1		\$					
Charged to: <input type="checkbox"/> WIA Program <input type="checkbox"/> WIA Administration <input type="checkbox"/> Other (Non WIA)				Properly allocated according to • Cost Allocation Plan <input type="checkbox"/> Yes <input type="checkbox"/> No • Benefits received <input type="checkbox"/> Yes <input type="checkbox"/> No			
2		\$					
Charged to: <input type="checkbox"/> WIA Program <input type="checkbox"/> WIA Administration <input type="checkbox"/> Other (Non WIA)				Properly allocated according to • Cost Allocation Plan <input type="checkbox"/> Yes <input type="checkbox"/> No • Benefits received <input type="checkbox"/> Yes <input type="checkbox"/> No			
3		\$					
Charged to: <input type="checkbox"/> WIA Program <input type="checkbox"/> WIA Administration <input type="checkbox"/> Other (Non WIA)				Properly allocated according to • Cost Allocation Plan <input type="checkbox"/> Yes <input type="checkbox"/> No • Benefits received <input type="checkbox"/> Yes <input type="checkbox"/> No			
4		\$					
Charged to: <input type="checkbox"/> WIA Program <input type="checkbox"/> WIA Administration <input type="checkbox"/> Other (Non WIA)				Properly allocated according to • Cost Allocation Plan <input type="checkbox"/> Yes <input type="checkbox"/> No • Benefits received <input type="checkbox"/> Yes <input type="checkbox"/> No			
5		\$					
Charged to: <input type="checkbox"/> WIA Program <input type="checkbox"/> WIA Administration <input type="checkbox"/> Other (Non WIA)				Properly allocated according to • Cost Allocation Plan <input type="checkbox"/> Yes <input type="checkbox"/> No • Benefits received <input type="checkbox"/> Yes <input type="checkbox"/> No			

Issues: \_\_\_\_\_

## PROCUREMENT REVIEW INSTRUCTIONS

1. **Obtain** and review a copy of the Subgrantee's written procurement policies and procedures.
2. **Identify** the Subgrantee's small purchase limit. \_\_\_\_\_
3. **Verify** that the Subgrantee's written procurement policies and procedures contain the following requirements:

The Subgrantee's written procurement procedures must include the following:	Yes	No
A process for resolving disputes, claims, and protests of award. [29 CFR 95.41]	<input type="checkbox"/>	<input type="checkbox"/>
A code of conduct for employees conducting procurements, including criteria regarding conflict of interest and disciplinary actions for violations. [29 CFR 95.41]	<input type="checkbox"/>	<input type="checkbox"/>
Avoiding purchasing unnecessary items. [29 CFR 95.44 (a)(1)]	<input type="checkbox"/>	<input type="checkbox"/>
Analysis of lease vs. purchase options to determine the most "economical and practical" procurement. [29 CFR 95.44 (a)(2)]	<input type="checkbox"/>	<input type="checkbox"/>
Selection procedures for procurement transactions. [29 CFR 95.44 (a)(3)]	<input type="checkbox"/>	<input type="checkbox"/>
Different types of procurement including when and how to use them. [WIAD 00-2]	<input type="checkbox"/>	<input type="checkbox"/>
Requirements for a price or cost analysis. [29 CFR 95.45]	<input type="checkbox"/>	<input type="checkbox"/>
Limited conditions under which sole source procurement may occur. [29 CFR 95.44 (e)(2) & 95.46 (b)]	<input type="checkbox"/>	<input type="checkbox"/>

4. **Complete** the exercises below for procurement transactions paid for in whole or in part with WIA funds. If the Subgrantee conducted a "Competitive Proposal" (RFP/IFB) during the review period, use the RFP/IFB worksheet located in the 85% Fiscal/Procurement Review Guide for reviewing this type of procurement transaction.

- **SMALL PURCHASES**

- ☐ Select a minimum of 4 small purchase transactions paid for with WIA funds during the PY in review. Use 4 Small Purchase worksheets (Procurement Tool 1) to record the outcomes. Try and select purchases over \$500 if possible. Did the subgrantee follow its own P&P concerning cost/price analysis?

- **NONCOMPETITIVE PROPOSAL/SOLE SOURCE**

- ☐ Select 2 procurement transactions involving the sole source procurement process for WIA funds during the PY in review. Use 2 Noncompetitive Proposal/Sole Source worksheets (Procurement Tool 2) to record the outcomes.

- **CONTRACT AGREEMENT**

- ☐ Review a completed contract agreement or the standard boiler plate for the required provisions and clauses and record the outcome on the Contract Review Worksheets (Procurement Tool 3A or 3B).

References: 29 CFR Part 95, Section 95.41-47  
WIA Directive WIAD00-2, Procurement and Financial Management TAG Part II, Chapter II-10  
WIA Directive WIAD 03-9 Property- Prior Approval, Purchasing, Inventory and Disposal

Staff Interviewed: \_\_\_\_\_

## PROCUREMENT TOOL 1

### SMALL PURCHASE WORKSHEET

Subgrantee:	Review Date:	
Purchased Amount:	Purchase Date:	
Source of Purchase:	Monitor:	
Describe briefly the goods or services procured: _____ _____		
If purchase was \$5000 or more, was prior approval received? [29 CFR 95.32 (b)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
For the purchase of equipment, did the Subgrantee determine that the purchase of this equipment is more cost effective than leasing? [29 CFR 95.44 (a)(2)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the Subgrantee document the small purchase transaction by one of the following: sales receipt, current catalogs, or formal quotes? [WIA Directive WIAD00-2]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the Subgrantee obtain price or rate quotations from an adequate number of qualified sources? [29 CFR 95.45]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the Subgrantee perform a cost or price analysis? [29 CFR 95.45]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Was the purchase made on the basis of full and open competition? [29 CFR 95.43]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Does it appear that the small purchase was properly procured based on the information reviewed? <b>If no, please explain.</b> _____ _____ _____ _____ _____ _____ _____ _____ _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Staff Interviewed: \_\_\_\_\_

## PROCUREMENT TOOL 2

### NONCOMPETITIVE PROPOSAL/SOLE SOURCE

Staff Interviewed:		Review Date:	
Award Amount:		Agency Awarded:	
Goods or Services Procured:		Monitor:	
Did the Subgrantee determine that this award was not feasible under any other procurement method?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the Subgrantee conduct a cost or price analysis for this transaction? [29 CFR 95.45]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the Subgrantee's procurement records include:	<input type="checkbox"/> The rationale for selecting this method of procurement. [WIAD 00-2]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	<input type="checkbox"/> Justification for lack of competition when competitive bids or offers are not obtained. [29 CFR 95.44(e)(2) & 95.46 (b)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	<input type="checkbox"/> The basis for contractor selection [29 CFR 95.46(a)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	<input type="checkbox"/> The basis for award cost or price [29 CFR 95.46(c)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the Subgrantee ensure that the award was not made to a debarred or suspended party? [29 CFR 95.13 & 98.510]		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Was there conflict of interest, real or apparent, in this procurement transaction? [29 CFR 95.42 & 95.43] If yes, explain. _____ _____		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Was the sole source transaction properly procured based on the information reviewed? If no, please explain. _____ _____ _____ _____ _____ _____ _____		Yes <input type="checkbox"/>	No <input type="checkbox"/>

Staff Interviewed: \_\_\_\_\_

## PROCUREMENT TOOL 3A

### CONTRACT REVIEW WORKSHEET (Non-Governmental)

Subgrantee:		Review Date:	
Type of Goods or Services Purchased:			
Procurement Method: <input type="checkbox"/> IFB <input type="checkbox"/> Sole Source <input type="checkbox"/> RFP			
Source of purchase:			
Purchase Amount:		Contract Period:	
Did the contract resulting from the procurement transaction specify the following:			
• Administrative, contractual, or legal remedies in instances of contractual violation (In excess of small purchase threshold)? [29 CFR 95.48(a)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• Termination for cause or for convenience by the grantee or contractor (Contracts in excess of small purchase threshold)? [29 CFR 95.48(b)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• The rights of the State, the DOL, or any of their authorized representatives to access any books, records, papers or other pertinent documents (records retention for 3 years) for the purpose of auditing or monitoring (In excess of small purchase threshold)? [29 CFR 95.48(d) & 95.53]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• Compliance with Equal Employment Opportunity provisions in Executive Order (E.O.) 11246, as amended by E.O. 11375 and supplemented by the requirements of 41 CFR Part 60? [29 CFR Parts 33, 37 and 95.48 Appendix A-1,]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• For the performance of experimental, developmental, or research work, the DOL's requirements pertaining to patent rights, copyrights, and rights in data? [29 CFR 95.36(a-d), and 95.48, Appendix A-5]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• Compliance with all applicable standards, orders, or requirements issued under Section 306 of the Clean Air Act and Section 508 of the Clean Water Act (contracts in excess of \$100,000)? [29 CFR 95.48 Appendix A-6]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• For a contract in the amount of \$100,000 or more, did the subcontractor certify that no funds shall be used for lobbying (Byrd-Anti-Lobbying Amendment)? [20 CFR 667.200(e), 29 CFR Parts 93 and 95.48 Appendix A-7]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• Requiring compliance with the debarment and suspension requirements (E.O. 12459 and 12689)? [20 CFR 667.200(d), 29 CFR Parts 95.13, 95.48 Appendix A-8 and 98.510]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• Did the subcontractor sign a certification of a Drug Free Workplace or is it certified in the contract? [20 CFR 667.200(d) and 29 CFR 98.600-630]	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• Based on the contract document reviewed, did the Subgrantee include all required contract provisions? <b>If no, please explain</b> _____ _____ _____ _____ _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

Staff Interviewed: \_\_\_\_\_

## PROCUREMENT TOOL 3B

### CONTRACT REVIEW WORKSHEET (Governmental)

LWIA/Subgrantee:		
Staff Interviewed:	Review Date:	
Type of Goods or Services Purchased:		
Procurement Method Used: <input type="checkbox"/> IFB <input type="checkbox"/> Sole Source <input type="checkbox"/> RFP		
Source of purchase:		
Purchase Amount:	Contract Period:	
Did the contract resulting from the procurement transaction specify the following:		
• Administrative, contractual, or legal remedies in instances of contractual violation? (Contracts other than small purchases.) [29 CFR 97.36(i)(1)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Termination for cause or for convenience by the grantee or contractor? (All contracts in excess of \$10,000.) [29 CFR 97.36(i)(2)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Accordance with Title VI of the Civil Rights Act of 1964, and provisions of WIA Section 188 and compliance with Equal Employment Opportunity provisions in Executive Order (E.O.) 11246, as amended by E.O. 11375 and supplemented by the requirements of 41 CFR Part 60? [20 CFR 667.200(f) and 29 CFR 97.36(i)(3)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Notice of awarding agency requirements and regulations pertaining to reporting. [29 CFR 97.36(i)(7)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• The DOL's requirements pertaining to patent rights with respect to any discovery or invention under this contract? [29 CFR 97.36(i)(8)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Awarding agency requirements and regulations pertaining to copyrights and rights in data? [29 CFR 97.34 and 97.36(i)(9)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• The rights of the State, DOL, or any of their authorized representatives to access any books, records, papers or other pertinent documents for the purpose of auditing or monitoring? [29 CFR 97.36(i)(10)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• The retention of all required records for 3 years? [29 CFR 97.36(i)(11)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Compliance with all applicable standards, orders, or requirements issued under Section 306 of the Clear Air Act and Section 508 of the Clean Water Act (contracts in excess of \$100,000)? [29 CFR 97.36(i)(12)]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• For a non-governmental agency awarded a contract for \$100,000 or more, did the subcontractor certify that no funds shall be used for lobbying (Byrd-Anti Lobbying Amendment)? [20 CFR 667.200(e) and 29 CFR 93.110]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Requiring compliance with the debarment and suspension requirements (E.O. 12459 and 12689)? [20 CFR 667.200(d), and 29 CFR Parts 97.35 and 98.510]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Did the subcontractor sign a certification of a Drug Free Workplace or is it certified in the contract? [20 CFR 667.200(d) and 29 CFR 98.600-630]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Based on the above, did the Subgrantee include all required contract provisions and/or certifications? [DOL Financial Management TAG, Ch. II-10-7] <b>If no, please explain.</b> _____ _____ _____ _____ _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## PROCUREMENT TOOL 4

### PROPERTY MANAGEMENT

1. Did the Subgrantee purchase any equipment or construction costs with an acquisition cost of \$5,000 or more per unit? ☐ **Yes** ☐ **No**  
If **No**, **do not continue** with this exercise.

If **Yes**, did the Subgrantee receive prior approval from the awarding agency to acquire equipment? ☐ **Yes** ☐ **No**

2. Obtain a copy of the Subgrantee's equipment records. Does the Subgrantee maintain equipment records that include the following data?

<input type="checkbox"/>	Description	<input type="checkbox"/>	Acquisition Date
<input type="checkbox"/>	Serial Number	<input type="checkbox"/>	Acquisition Cost
<input type="checkbox"/>	Funding Source of Equipment (include award #)	<input type="checkbox"/>	Location of Equipment (date reported)
<input type="checkbox"/>	Title Holder	<input type="checkbox"/>	Condition of Equipment (date reported)
<input type="checkbox"/>	Percentage of Federal Participation	<input type="checkbox"/>	Ultimate Disposition Data

3. Physically verify a sample of 10 equipment items that were purchased with WIA funds.
4. Is a physical inventory of the property conducted and are the results reconciled with the property records at least once every two years? ☐ **Yes** ☐ **No**
5. Does it appear that adequate maintenance procedures are in place to keep the equipment in good condition? ☐ **Yes** ☐ **No**
6. Does it appear that the control system is adequate to safeguard the equipment from loss, damage, or theft? ☐ **Yes** ☐ **No**
7. Does the Subgrantee have a property disposition policy consistent with Federal regulations?  
☐ **Yes** ☐ **No**

**If the answer to any of the last five questions is NO, explain in the space below:**